

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 210 Section 210.110 Recommendations |
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TITLE 86: REVENUE

**PART 210
BOARD OF APPEALS**

Section 210.110 Recommendations

- a) No relief may be recommended to the Director except by affirmative vote of at least 2 Board Members, except as otherwise provided in this Section.

- b) Upon occasion, Board Members may be required to recuse themselves from consideration of a particular case because of an actual or potential conflict of interest. In such situations, no relief may be recommended to the Director except by an affirmative vote of the majority of the Board Members who have considered the case.

(Source: Amended at 25 Ill. Reg. 182, effective December 26, 2000)